

4 FAM 840 AUDIT AND SETTLEMENT OF ACCOUNTABLE OFFICER ACCOUNTS

4 FAM 841 SUSPENSION AND DISALLOWANCES BY GAO

(TL:FIN-355; 10-15-95)

a. The General Accounting Office (GAO) is required by 31 U.S.C., 44, 71, 72, and 74, to audit and settle the accounts of certifying and disbursing officers. The procedures by which this is done are set forth in Title 3, GAO Policy and Procedures Manual for Guidance of Federal Agencies (3 GAO), Chapter 8.

b. An "audit exception" is a formal GAO procedure which may be used upon discovery of an irregularity in an account. Procedures for "taking an exception" are contained in 3 GAO, Chapter 7.

4 FAM 842 INFORMAL INQUIRY

4 FAM 842.1 Request for Information

(TL:FIN-355; 10-15-95)

In auditing an accountable disbursing or certifying officer's monthly accounts, GAO may occasionally request added documentation or information before passing upon the validity of a transaction. When such occasion arises, GAO forwards a request for the data to the coordinator for the Department (FMP/FO) on GAO Form 3010, Informal Inquiry. If individual circumstances indicate that the GAO Form 3010 will not suffice, GAO will write a letter to FMP/FO. FMP/FO in turn forwards the original and two copies of the request to the applicable post or office for reply.

4 FAM 842.2 Reply to Informal Inquiry

(TL:FIN-355; 10-15-95)

a. The reply to the inquiry from GAO is made by the accountable officer (disbursing or certifying officer) as the preparing officer on the reverse of GAO Form 3010 as soon as possible after receipt. If the reply cannot be made within 30 days, the approximate date that such reply will be made is noted on the courtesy copy of the transmittal memorandum and returned to FMP/FO.

b. The reply is made on the reverse of GAO Form 3010. The preparing officer signs the document in the appropriate place and forwards the original and one copy to FMP/FO. All replies are to be sent to FMP/FO, which in turn forwards the reply to GAO.

c. When the officer accountable for the accounts being audited is no longer at post or in Washington, the accountable officer currently certifying or disbursing at post furnishes, over that officer's own signature, the reply if it can be provided on the basis of the data or information on file. If a revised inquiry needs to be issued, the successor also provides the responsible officer's current address in the reply to the original informal inquiry. The preparing officer signs in the space provided and executes the endorsement on the bottom line, and forwards the original and one copy to FMP/FO, which in turn forwards the reply to GAO.

4 FAM 843 NOTICE OF EXCEPTION

4 FAM 843.1 Issuance of Exception

(TL:FIN-355; 10-15-95)

When, in the audit of an agency's accounts, an exception is taken by GAO involving the liability of an accountable disbursing or certifying officer, the reasons are stated on GAO Form 1100, Notice of Exception and Reply, which is forwarded to FMP/FO. The original and two copies are sent to the applicable accountable officer for reply.

4 FAM 843.2 Reply to Notice of Exception

(TL:FIN-355; 10-15-95)

a. The reply to the SF-1100 from GAO is made by the accountable officer as soon as possible after receipt. If the reply cannot be made within 30 days, an approximate date that such reply will be made is noted on the courtesy copy of the transmittal memorandum and returned to FMP/FO.

b. When the officer accountable for the accounts being audited is no longer at the post or in Washington, the accountable officer currently certifying or disbursing at the post furnishes, over that officer's own signature, the reply to the exception if it can be provided on the basis of the data or information on file. If a revised exception needs to be issued, the successor also provides the responsible officer's current address in the reply to the original notice of exception. The preparing officer shall use the "Reply to Exception" space. The preparing officer signs in the space provided and executes the endorsement on the bottom line, leaving blank the space for "Administratively

Verified By” and forwards the original and one copy to FMP/FO, who in turn signs and forwards the reply to GAO.

4 FAM 843.3 Reply Acknowledgment

(TL:FIN-355; 10-15-95)

a. GAO, upon receipt of a reply to an exception found to be satisfactory according to the existing record, may forward a copy of the exception directly to the accountable officer or through FMP/FO, with the notation “Reply Dated _____Accepted as Satisfactory”

b. When the reply to exception does not present a satisfactory basis for removing the exception, GAO issues a revised exception which explains why the reply was unsatisfactory.

4 FAM 843.4 Reporting Repayment

(TL:FIN-355; 10-15-95)

a. Repayment is reported to GAO by FMP/FO on either GAO form 3010 or GAO Form 1100 as applicable, original or copy, or by memorandum.

b. If repayment is to be made by installments, a statement of the specific arrangements with the debtor to liquidate the entire indebtedness is included in the repayment report.

c. The repayment report includes the name of the USDO in whose accounts the collection is recorded, the month in which collection was entered in the accounts, the collection document number, and the amount collected. When collection is in foreign currency, include the name of the foreign currency and U.S. dollar equivalent as provided in 4 FAM 325 .

4 FAM 843.5 Report Involving Another Employee or Agency

(TL:FIN-355; 10-15-95)

A USDO or certifying officer may receive a statement of account on which the GAO has disallowed credit or payment made to an employee of the Department or another agency serviced by the Department. If no action is pending by the Department on the payment in question, the USDO or certifying officer will immediately notify the employee of the disallowance. A copy of the statement of account and notice to the employee is forwarded to FMP/FO.

4 FAM 844 LIABILITY, RELIEF AND REPAYMENT

(TL:FIN-355; 10-15-95)

For the liability and relief of accountable officers, including USDO's and certifying officers, see sections 4 FAM 310 , 4 FAM 330 and 4 FAM 430 . Amounts for which an accountable officer is liable, for which relief is not granted, and or which repayment is not received, become debts to the U.S. Government and will be collected in accordance with the Department's debt collection policy set forth in section 4 FAM 490 .

4 FAM 845 GAO NOTICES OF OVERCHARGE

(TL:FIN-355; 10-15-95)

When a Notice of Overcharge, GAO Form 1003, is issued by GAO against foreign carriers and domestic carriers having branches abroad, involving payments made in foreign currencies, a stamped impression of instructions to the carrier and the post is shown on the overcharge notice requesting the carrier to make refund, in the indicated currency, with a copy of GAO Form 1003 to the local post. The USDO or cashier receiving the refund issues Form OF-158, General Receipt, as a receipt and endorses GAO Form 1003 to show the number and date of Form OF-158. The annotated copy of GAO Form 1003 is sent to GAO, Transportation Division, Washington, D.C. 20548. The appropriation or fund account to be credited is shown on GAO Form 1003.

4 FAM 846 THROUGH 849 UNASSIGNED